

2017

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(2018.02.06)

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	2018-02-06		10,403,169,000
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1	2017	1	가	10,403,169,000
	,	“	”	.
2	2017	“	”	.
3	2017	“	”	.
4	가	가	,	가
	,	1	가	(
	가	가)
5				.
1.	,	,		
2.				
3.	()		

: 2017
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2	10,403,169	10,412,620		-9,451		-0.1		
	0	62,912	0.6		-468,112	5,484,722	52.7	
	71,507	176,839	1.6	/	100,024	1,692,564	16.2	
	-10,259	394,084	3.7		-19,368	554,268	5.3	
	-65,863	8,311,094	79.8		-177,826	400,009	3.8	
	-4,836	95,111	0.9		601,600	1,779,562	17.1	
	0	1,363,129	13.1		-45,769	492,044	4.7	

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									()	
				가						
1.					633,835	572,587	61,248			
1.					62,912	62,912	0			
	1.				62,912	62,912	0			
		1.			13,412	13,412	0			
			1.		13,412	13,412	0			
		2.			49,500	49,500	0			
			1.		49,500	49,500	0			
2.					176,839	105,332	71,507			
	1.				176,839	105,332	71,507			
		1.			176,839	105,332	71,507			
			1.		176,839	105,332	71,507	()		
								: (6,617,000 × 1) - 4,598,000 =	2,019,000	
								()2017 : 15,035,000 × 1 =	15,035,000	
								()2017 : (60,415,800 × 1) - 48,084,000 =	12,332,000	
								()2017 : (13,776,000 × 1) - 9,083,000 =	4,693,000	
								()2017 : (14,918,000 × 1) - 13,776,000 =	1,142,000	
								()2017 : (22,857,000 × 1) - 20,967,000 =	1,890,000	
								()2017 : (23,172,000 × 1) - 22,857,000 =	315,000	
								()2017 : (23,755,000 × 1) - 23,172,000 =	583,000	
								()2018 : 3,500,000 × 1 =	3,500,000	
								() : 17,334,500 × 1 =	17,335,000	
								() : 5,549,500 × 1 =	5,550,000	
								() : 219,000 × 1 =	219,000	
								2017 : 6,894,000 × 1 =	6,894,000	
3.					394,084	404,343	-10,259			
	1.				384,496	401,603	-17,107			
		1.			344,654	360,803	-16,149			
			1.		344,654	360,803	-16,149	: (183,441,000 × 1) -	912,000	
								182,529,000 =		
								: (89,499,000 × 1) -	-11,236,000	
								100,735,000 =		

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								()	
				가					
								: (13,588,000 × 1) - 67,000	
								13,521,000 =	
								4 : (58,126,000 × 1 -5,892,000	
) - 64,018,000 =	
			2.		39,842	40,800	-958		
				1.	39,842	40,800	-958	: (29,042,000 × 1) - -958,000	
								30,000,000 =	
			2.		9,588	2,740	6,848		
				1.	9,588	2,740	6,848		
				1.	9,588	2,740	6,848	()2017 : 3,425,000	
								3,424,200 × 1 =	
								()2017 : 3,425,000	
								3,424,200 × 1 =	
								2017 : (9,587,760 × 1 -2,000	
								) - 9,590,000 =	
2.					8,406,205	8,476,904	-70,699		
			1.		8,311,094	8,376,957	-65,863		
				1.	6,314,604	6,315,016	-412		
				1.	16,708	16,708	0		
				1.	16,708	16,708	0		
				2.	5,119,837	5,117,094	2,743		
				1.	5,108,662	5,105,919	2,743	: (5,108,662,660 × 1) - 2,743,000	
								5,105,919,000 =	
				2.	11,175	11,175	0		
				3.	1,178,059	1,181,214	-3,155		
				1.	1,173,721	1,176,876	-3,155	: (1,173,720,490 × 1) - -3,155,000	
								1,176,876,000 =	
				2.	4,338	4,338	0		
			2.		1,996,490	2,061,941	-65,451		
				1.	1,154,210	1,051,994	102,216		
				1.	1,154,210	1,051,994	102,216	() : 98,500,000 × 1 = 98,500,000	
								: (947,424,000 × 1) - 3,716,000	
								943,708,000 =	
				2.	353,350	530,198	-176,848		
				1.	353,350	530,198	-176,848	: (352,912,000 × 1) - -176,848,000	
								529,760,000 =	
				3.	230,062	227,664	2,398		
				1.	230,062	227,664	2,398	2 : (165,698,000 × 1) - -1,056,000	
								166,754,000 =	

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								()	
				가					
								1 : (59,779,000 × 1) - -371,000 60,150,000 =	
								() : 3,824,500 × 1 3,825,000 =	
			4.		17,768	20,539	-2,771		
			1.		17,768	20,539	-2,771	: (17,717,000 × 1) - -2,771,000 20,488,000 =	
			5.		112,666	112,666	0		
			1.		112,666	112,666	0		
			6.		128,434	118,880	9,554		
			1.		128,434	118,880	9,554	()1 1 : 624,000 × 624,000 1 =	
								()1 1 : 624,000 × 624,000 1 =	
								()1 1 : 720,000 720,000 × 1 =	
								()1 1 : 720,000 720,000 × 1 =	
								()1 1 : 696,000 × 696,000 1 =	
								()1 1 : 672,000 × 672,000 1 =	
								()1 1 : 672,000 × 672,000 1 =	
								()1 1 : 712,000 × 712,000 1 =	
								() : 4,114,000 4,114,000 × 1 =	
			2.		95,111	99,947	-4,836		
			1.		52,895	57,392	-4,497		
			1.		52,895	57,392	-4,497		
			1.		42,100	42,100	0		
			2.		10,795	15,292	-4,497	: (600 × 250) - 192,000 = -42,000 : (10,645,000 × 1) - -4,455,000 15,100,000 =	
			2.		1,371	1,213	158		
			1.		1,371	1,213	158		
			1.		1,371	1,213	158	: 158,000 × 1 = 158,000	
			3.		40,845	41,342	-497		
			1.		39,012	40,366	-1,354		
			1.		39,012	40,366	-1,354	: (25,908,000 × 1) - -4,092,000 30,000,000 =	

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								()	
				가					
								: (5,858,000 × 1) - 3,120,000 = 2,738,000	
			2.		1,833	976	857		
			1.		1,833	976	857	: 857,000 × 1 = 857,000	
3.					1,363,129	1,363,129	0		
	1.				1,363,129	1,363,129	0		
		1.			1,363,129	1,363,129	0		
			1.		1,363,129	1,363,129	0		
				1.	1,363,129	1,363,129	0		
					10,403,169	10,412,620	-9,451		

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								()
				가				()
1.					5,484,722	5,952,834	-468,112	
1.					4,556,705	4,997,542	-440,837	
	1.				4,132,152	4,426,354	-294,202	
		1.			2,758,833	2,757,713	1,120	
			1.		2,553,508	2,552,586	922	(2,553,508,000 × 1) - 2,552,586,000 = 922,000
			2.		205,325	205,127	198	(205,325,000 × 1) - 205,127,000 = 198,000
		2.			401,124	400,191	933	
			1.		59,906	59,924	-18	가 (52,335,000 × 1) - 52,353,000 = -18,000
			2.가		48,663	49,696	-1,033	가 (48,663,000 × 1) - 49,696,000 = -1,033,000
			3.		10,947	10,947	0	
			4.		46,769	44,460	2,309	(46,769,000 × 1) - 44,460,000 = 2,309,000
			5.		1,264	1,264	0	
			6.		168,568	168,560	8	(168,568,000 × 1) - 168,560,000 = 8,000
			7.가 1		3,100	3,100	0	
			8.가 2		6,720	6,720	0	
			9.가 4		49,706	50,041	-335	(49,706,000 × 1) - 50,041,000 = -335,000
			10.가 6		360	360	0	
			11.		5,121	5,119	2	(5,121,000 × 1) - 5,119,000 = 2,000
		3.			260,030	270,007	-9,977	
			1.		260,030	270,007	-9,977	(165,431,000 × 1) - 164,596,000 = 835,000
								(81,829,000 × 1) - 92,705,000 = -10,876,000
								(12,770,000 × 1) - 12,706,000 = 64,000
		4.			101,217	101,349	-132	
			1.		101,217	101,349	-132	(69,707,000 × 1) - 70,094,000 = -387,000
								가 (31,510,000 × 1) - 31,255,000 = 255,000
		5.			355,042	340,230	14,812	
			1.		87,656	88,711	-1,055	(87,656,000 × 1) - 88,711,000 = -1,055,000
			2.가		267,386	251,519	15,867	가 (267,386,000 × 1) - 251,519,000 = 15,867,000

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								()
				가				()
			6.		255,906	556,864	-300,958	
			1.		220,112	220,112	0	
			2.		0	300,000	-300,000	(0 × 1) - 300,000,000 = -300,000,000
			3.		6,752	6,752	0	
			4.		29,042	30,000	-958	(29,042,000 × 1) - 30,000,000 = -958,000
		2.			424,553	571,188	-146,635	
			1.		173,328	165,863	7,465	
			1.		160,243	153,892	6,351	(160,243,000 × 1) - 153,892,000 = 6,351,000
			2.		13,085	11,971	1,114	(13,085,000 × 1) - 11,971,000 = 1,114,000
			2.		10,235	12,005	-1,770	
			1.		4,800	4,700	100	가 (4,140,000 × 1) - 4,040,000 = 100,000
			2.		975	2,865	-1,890	(975,000 × 1) - 2,865,000 = -1,890,000
			3.가		4,460	4,440	20	가 (4,460,000 × 1) - 4,440,000 = 20,000
			3.		26,498	26,778	-280	
			1.		26,498	26,778	-280	(18,010,000 × 1) - 17,933,000 = 77,000
								(7,670,000 × 1) - 8,030,000 = -360,000
								(818,000 × 1) - 815,000 = 3,000
			4.		8,758	9,025	-267	
			1.		8,758	9,025	-267	(5,488,000 × 1) - 5,228,000 = 260,000
								가 (3,270,000 × 1) - 3,797,000 = -527,000
			5.		28,704	29,139	-435	
			1.		7,280	7,020	260	(7,280,000 × 1) - 7,020,000 = 260,000
			2. 가		15,161	13,212	1,949	가 (15,161,000 × 1) - 13,212,000 = 1,949,000
			3. 가		6,263	8,907	-2,644	가 (6,263,000 × 1) - 8,907,000 = -2,644,000
			6.		177,030	328,378	-151,348	
			1.		21,088	21,088	0	
			2.		148,152	300,000	-151,848	(148,152,000 × 1) - 300,000,000 = -151,848,000
			3.		7,790	7,290	500	(7,790,000 × 1) - 7,290,000 = 500,000

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								()
				가				()
2.					851,403	860,705	-9,302	
1.					803,767	813,180	-9,413	
1.					759,476	766,181	-6,705	
1.					706,861	707,802	-941	(449,534,000 × 1) - 350,000
								449,184,000 =
								(18,408,000 × 1) - 28,000
								18,380,000 =
								(6,455,000 × 1) - 335,000
								6,120,000 =
								(18,896,000 × 1) - 656,000
								18,240,000 =
								가 (6,333,000 × 1) -1,346,000
								- 7,679,000 =
								(25,644,000 × 1) - -1,006,000
								26,650,000 =
								가 (49,499,000 × 1) - 81,000
								49,418,000 =
								(1,483,000 × 1) - 26,000
								1,457,000 =
								(618,000 × 1) - 283,000 = 335,000
								가 (1,280,000 × 1) - -400,000
								1,680,000 =
2.					52,615	58,379	-5,764	(27,666,000 × 1) -3,100,000
								- 30,766,000 =
								(13,632,000 × 1) -987,000
								- 14,619,000 =
								(4,606,000 × 1) -941,000
								- 5,547,000 =
								(6,711,000 × 1) -736,000
								- 7,447,000 =
2.					44,291	46,999	-2,708	
1.					38,780	41,360	-2,580	(38,780,000 × 1) - -2,580,000
								41,360,000 =
2.					5,511	5,639	-128	(2,664,000 × 1) -461,000
								- 3,125,000 =
								(1,663,000 × 1) 304,000
								- 1,359,000 =
								(472,000 × 1) - -58,000
								530,000 =
								(712,000 × 1) - 87,000
								625,000 =
2.					47,636	47,525	111	
1.					47,636	47,525	111	
1.					47,636	47,525	111	(33,921,000 × 1) - 2,000
								33,919,000 =
								(7,181,000 × 1) - -25,000
								7,206,000 =
								(3,062,000 × 1) - 134,000
								2,928,000 =

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									()			
				가								
2.	3.				76,614	94,587	-17,973					
		1.				15,534	18,272	-2,738				
			1.				2,134	1,922	212			
				1.			2,134	1,922	212	(2,134,000 × 1) -	212,000	
							1,922,000 =					
			2.				1,120	3,270	-2,150			
				1.			1,120	3,270	-2,150	(1,120,000 × 1) -	-2,150,000	
							3,270,000 =					
			3.				1,840	2,340	-500			
				1.			1,840	2,340	-500	(1,840,000 × 1) -	-500,000	
							2,340,000 =					
			4.	가			0	300	-300			
				1.			0	300	-300	(0 × 1) - 300,000 =	-300,000	
			5.				4,540	4,540	0			
				1.			4,540	4,540	0			
			6.				1,500	1,500	0			
				1.			1,500	1,500	0			
			7.				1,500	1,500	0			
				1.			1,500	1,500	0			
		8.				2,900	2,900	0				
			1.			2,900	2,900	0				
		2.				61,080	76,315	-15,235				
			1.				61,080	76,315	-15,235			
				1.				61,080	76,315	-15,235	(53,948,000 × 1)	-11,754,000
									- 65,702,000 =			
									(5,147,000 × 1) - 5,959,000 =			
							(1,985,000 × 1) - 4,654,000 =				-2,669,000	
2.				0	0	0						
	1.				0	0	0					
3.				0	0	0						
	1.				0	0	0					
					1,692,564	1,592,540	100,024					

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								()
				가				
1.					1,237,361	1,128,901	108,460	
1.					1,237,361	1,128,901	108,460	
1.				()	38,194	32,200	5,994	
1.				1.	22,271	13,616	8,655	(440,000 × 1) - 2,000,000 = -1,560,000
								(4,157,000 × 1) - 4,500,000 = -343,000
								(372,000 × 1) - 800,000 = -428,000
								(4,731,700 × 1) - 1,316,000 = 3,416,000
								(5,570,000 × 1) - 5,000,000 = 570,000
				가			7,000,000 × 1 =	7,000,000
2.				2.	300	1,400	-1,100	(300,000 × 1) - 1,400,000 = -1,100,000
3.				3.	15,623	17,184	-1,561	(15,623,000 × 1) - 17,184,000 = -1,561,000
2.				2.	979,943	877,477	102,466	
1.				1.	979,943	877,477	102,466	() () 98,500,000 × 1 = 98,500,000
								() (947,424,000 × 1) - 943,708,000 = 3,716,000
								(31,545,000 × 1) - 31,295,000 = 250,000
3.				3.	205,812	205,812	0	
1.				1.	205,812	205,812	0	
4.				4. ()	13,412	13,412	0	
1.				1.	13,412	13,412	0	
2.				2.	46,137	49,088	-2,951	
1. []				1. []	30,535	33,146	-2,611	
1.				1.	10,076	10,076	0	
1.				1.	10,076	10,076	0	
2.				2.	11,415	15,470	-4,055	
1.				1.	11,267	15,270	-4,003	(6,894,000 +9,215,700) -18,892,000 = -2,782,000
								(1,232,000 × 1) - 2,453,000 = -1,221,000
2.				2.	148	200	-52	(148,000 × 1) - 200,000 = -52,000
3.				3.	50	50	0	

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								()
				가				()
			1.		50	50	0	
		4.			6,694	5,250	1,444	
			1.		2,444	1,000	1,444	(2,444,000 × 1) - 1,444,000
			2.		4,250	4,250	0	1,000,000 =
		5. []		()	2,300	2,300	0	
			1.		0	200	-200	() () -200,000 -200,000
			2.		2,100	1,900	200	() 73,000 × 1 = 73,000
								() () -73,000 -73,000
								() 200,000 × 1 = 200,000
			3.		200	200	0	
		2.			15,602	15,942	-340	
			1.		9,453	9,381	72	
				1.	9,453	9,381	72	(8,042,780 × 1) - 182,000
								7,861,000 =
								(704,000 × 1) - 814,000 -110,000
								=
			2.		5,399	5,611	-212	
				1.	5,399	5,611	-212	(454,000 × 1) -46,000
								- 500,000 =
								(4,945,000 × 1) - -166,000
								5,111,000 =
			3.		750	950	-200	
				1.	750	950	-200	(750,000 × 1) - -200,000
								950,000 =
		3.			107,544	69,535	38,009	
			1. []		59,134	31,767	27,367	
				1. [] 2017	59,134	31,767	27,367	
				1.	59,134	31,767	27,367	() 2017 1 12,332,000
								() 12,331,800 × 1 =
								() 2017 1 15,035,000
								() 15,034,500 × 1 =
			2.		14,918	9,083	5,835	
				1. ()	14,918	9,083	5,835	
								() 2017 4,693,000 × 1 = 4,693,000
				1.	14,918	9,083	5,835	() 2017 1,142,000 × 1 = 1,142,000
								() 1,142,000 × 1 =

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									()
				가					
		3.			6,617	4,598	2,019		
		1.			6,617	4,598	2,019		
			1.		6,617	4,598	2,019	() 2,019,000 × 1 =	2,019,000
		4.			1,890	0	1,890		
		1. ()			1,890	0	1,890		
			1.		1,890	0	1,890	() ¹ 756,000 × 1 =	756,000
								() ² 1,134,000 × 1 =	1,134,000
		5.			315	0	315		
		1.			(315	0	315		
			1.		315	0	315	() ²⁰¹⁷ 315,000 × 1 =	315,000
		6.[]			1,282	1,282	0		
		1.[] ()			1,282	1,282	0		
			1.		1,282	1,282	0		
		7.			823	823	0		
		1. ()			823	823	0		
			1.		823	823	0		
		8.			22,565	21,982	583		
		1. ()			20,727	20,144	583		
			1.		20,727	20,144	583	() ²⁰¹⁷ () 583,000 × 1 =	583,000
		2. ()			1,838	1,838	0		
			1.		1,838	1,838	0		
		4.			301,522	345,016	-43,494		
		1.			82,717	114,440	-31,723		
			1.		33,600	33,600	0		
			1.		33,600	33,600	0		
			2.		39,529	78,100	-38,571		
			1.		39,529	78,100	-38,571	(11,466,000 × 1) - 25,000,000 =	-13,534,000
								(25,554,000 × 1) - 40,000,000 =	-14,446,000

: 2 (:)

								()
				가				()
								(2,136,000 × 1) - 8,000,000 = -5,864,000
								(3,000 × 1) - 100,000 = -97,000
								(370,000 × 1) - 5,000,000 = -4,630,000
			3.		9,588	2,740	6,848	
				1.	9,588	2,740	6,848	()2017 () 3,425,000
								) 3,424,200 × 1 =
								()2017 () 3,425,000
								) 3,424,200 × 1 =
								2017 () (9,588,000 × 1) - 9,590,000 = -2,000
		2.			218,805	230,576	-11,771	
			1.		17,717	20,488	-2,771	
				1.	17,717	20,488	-2,771	() (17,717,000 × 1) - 20,488,000 = -2,771,000
			2.		87,371	87,371	0	
				1.	87,371	87,371	0	
			3.		1,000	10,000	-9,000	
				1.	1,000	10,000	-9,000	(1,000,000 × 1) - 10,000,000 = () -9,000,000
			4.		112,630	112,630	0	
				1.	112,630	112,630	0	
			5.		36	36	0	
				1.	36	36	0	
			6.		51	51	0	
				1.	51	51	0	
3.					554,268	573,636	-19,368	
	1.				92,966	100,146	-7,180	
		1.			26,494	26,060	434	
			1.	()	2,769	3,179	-410	
				1.	2,769	3,179	-410	(2,769,000 × 1) - 3,179,000 = -410,000
			2.		3,423	3,423	0	
				1.	3,423	3,423	0	
			3.		7,552	4,458	3,094	

: 2 (:)

								()
				가				()
			1.	7,552	4,458	3,094	(7,552,000 × 1) -	3,094,000
			4.	12,750	15,000	-2,250	4,458,000 =	
			1.	12,750	15,000	-2,250	(12,750,000 × 1) -	-2,250,000
							15,000,000 =	
		2.		61,300	62,300	-1,000		
			1.	46,000	47,000	-1,000		
			1.	0	400	-400	(0 × 0.) - 400,000	-400,000
			2.	10,000	10,600	-600	(0 × 0) - 600,000	-600,000
			3.	36,000	36,000	0	=	
			2.	(4,000	4,000	0		
			1.	4,000	4,000	0		
			3.	()	11,300	11,300	0	
			1.	11,300	11,300	0		
		3.		2,218	5,312	-3,094		
			1.	2,218	5,312	-3,094		
			1.	2,218	5,312	-3,094	(1,012,000 × 1) -	-1,800,000
							2,812,000 =	
							(1,206,000 × 1) -	-1,294,000
							) - 2,500,000 =	
		4.		2,954	6,474	-3,520		
			1.	210	3,410	-3,200		
			1.	108	2,108	-2,000	(0 × 1)	-500,000
							- 500,000 =	
							(108,000 × 1) -	-1,500,000
							1,608,000 =	
			2.	102	1,302	-1,200	(0 × 1) - 1,000,000 =	-1,000,000
							(102,000 × 1) - 302,000	-200,000
							=	
			2.	2,744	3,064	-320		
			1.	180	500	-320	(180,000 × 1) -	-320,000
							500,000 =	
			2.	2,564	2,564	0		
		2.		461,302	473,490	-12,188		
			1.	190,963	194,123	-3,160		
			1.	0	0	0		

: 2 (:)

									()
				가					()
				1.	0	0	0		
				2.	0	0	0		
			2.		6,261	9,500	-3,239		
				1.	6,261	9,500	-3,239	(2,577,285 × 1) - 2,763,000 =	-185,000
								(164,000 × 1) - 300,000 =	-136,000
								(1,287,000 × 1) - 3,287,000 =	-2,000,000
								() (299,000 × 1) - 300,000 =	-1,000
								(933,000 × 1) - 1,440,000 =	-507,000
								(0 × 1) - 300,000 =	-300,000
								(0 × 1) - 110,000 =	-110,000
			3.		18,135	19,279	-1,144		
				1.	17,845	18,959	-1,114	(13,616,000 × 1) - 13,620,000 =	-4,000
								(1,243,000 × 1) - 2,353,000 =	-1,110,000
				2.	290	320	-30	(130,000× 1) - 160,000 =	-30,000
			4.		3,692	4,615	-923		
				1.	3,437	3,960	-523	(3,437,000 × 1) - 3,960,000 =	-523,000
				2.	255	655	-400	(255,000 × 1) - 655,000 =	-400,000
			5.		500	2,500	-2,000		
				1.	0	1,500	-1,500	(0 × 1) - 1,500,000 =	-1,500,000
				2.	500	1,000	-500	(500,000 × 1) - 1,000,000 =	-500,000
			6.		101,939	105,329	-3,390		
				1.	88,000	88,000	0		
				2.	13,939	17,329	-3,390	1 1 (1,092,000 × 1) - 3,000,000 =	-1,908,000
								1 1 (1,378,000 × 1) - 5,500,000 =	-4,122,000
								1 1 (653,000× 1) - 3,453,000 =	-2,800,000
								()1 1 2,088,000 × 1 =	2,088,000
								()1 1 2,104,000 × 1 =	2,104,000
								()1 1 624,000 × 1 =	624,000

: 2 (:)

								()
				가				()
								() 1 1 624,000 624,000 × 1 =
			7.		0	0	0	
			1.		0	0	0	
			8.		19,550	13,900	5,650	
			1.		19,550	13,900	5,650	(13,000,000 × 1) - 6,000,000 7,000,000 =
								(1,650,000 × 1) - -850,000 2,500,000 =
								(4,000,000 × 1) - 500,000 3,500,000 =
			9.		0	0	0	
			1.		0	0	0	
			10.1	1 ()	13,000	13,000	0	
			1.		13,000	13,000	0	
			11.	()	15,000	15,000	0	
			1.		15,000	15,000	0	
			12.		9,000	9,000	0	
			1.		5,130	5,130	0	
			2.		3,090	3,090	0	
			3.		400	400	0	
			4.		380	380	0	
			13.	()	2,000	2,000	0	
			1.		2,000	2,000	0	
			14.		1,886	0	1,886	
			1.		1,600	0	1,600	800 × 2,000 = 1,600,000
			2.		286	0	286	() 30 150,000 × 5,000 =
								() 30 136,000 × 4,515 =
		2.			243,323	245,023	-1,700	
		1.1			61,561	63,160	-1,599	
			1.		982	1,950	-968	(982,000 × 1) - -968,000 1,950,000 =
			2.		520	780	-260	(520,000 × 1) - -260,000 780,000 =

: 2 (:)

								()
				가				()
				3.	60,059	60,430	-371	() (48,659,000 × 1) - 49,030,000 = -371,000
			2.2		176,937	180,863	-3,926	
				1.	8,985	11,315	-2,330	(8,985,000 × 1) - 11,315,000 = -2,330,000
				2.	2,254	2,794	-540	(2,254,000 × 1) - 2,794,000 = -540,000
				3.	165,698	166,754	-1,056	((165,698,000 × 1) - 166,754,000 =) -1,056,000
			3.3		240	240	0	
				1.	240	240	0	
			4.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	
			5.		760	760	0	
				1.	760	760	0	
			6.		3,825	0	3,825	
				1.	3,825	0	3,825	(1 =) 3,824,500 × 3,825,000
			3.		5,484	11,084	-5,600	
				1.	576	1,176	-600	
				1.	576	576	0	
				2.	0	600	-600	(0 × 1) - 600,000 = -600,000
			2.		2,908	7,908	-5,000	
				1.	2,908	4,908	-2,000	(916,000 × 1) - 2,916,000 = -2,000,000
				2.	0	3,000	-3,000	(0 × 1) - 3,000,000 = -3,000,000
			3.		(2,000)	2,000	0	
				1.	240	240	0	
				2.	1,760	1,760	0	
			4.		632	1,660	-1,028	
				1.	632	1,660	-1,028	
				1.	620	960	-340	(620,000 × 1) - 960,000 = -340,000
				2.	12	100	-88	() (12,000 × 1) - 100,000 = -88,000

: 2 (:)

								()
				가				()
				3.	0	600	-600	(0 × 1)- -600,000
			5.		20,900	21,600	-700	600,000 =
			1.		900	1,000	-100	
				1.	900	1,000	-100	(100,000 × 1)- -100,000
								200,000 =
			2.		0	0	0	
				1.	0	0	0	
			3.		0	600	-600	
				1.	0	600	-600	(0 × 1)- -600,000
								600,000 =
			4.		0	0	0	
				1.	0	0	0	
			5.	()	20,000	20,000	0	
				1.	1,438	1,700	-262	() -262,000 -262,000
								× 1 =
				2.	1,710	7,400	-5,690	() -4,200,000 -4,200,000
								× 1 =
								() 가 -290,000 × 1 -290,000
								=
								() -1,200,000 -1,200,000
								× 1 =
				3.	16,852	10,610	6,242	() 3,600,000 × 1 = - 3,600,000
								() -72,000 × 1 = - -72,000
								() -600,000 × 1 = - -600,000
								() -1,920,000 × 1 = - -1,920,000
								() -840,000 × 1 = - -840,000
								() 2,410,000 × 1 = 2,410,000
								() 3,794,000 × 1 = 3,794,000
								() -57,000 × 1 = -57,000
								() -73,000 × 1 = -73,000
								=
				4.	0	290	-290	() -290,000 × 1 -290,000
								=
4.					400,009	577,835	-177,826	
			1.		353,350	530,198	-176,848	
				1.	353,350	530,198	-176,848	

: 2 (:)

								()
				가				()
			1.		352,912	529,760	-176,848	
			1.		352,912	529,760	-176,848	(352,912,000 × 1) - 176,848,000
			2.		438	438	0	-529,760,000 =
			1.		438	438	0	
	2.				16,888	20,180	-3,292	
		1.			16,888	20,180	-3,292	
			1.		10,000	10,000	0	
			1.		10,000	10,000	0	
			2.		3,345	4,000	-655	
			1.		3,345	4,000	-655	(3,345,000 × 1) - 4,000,000 = -655,000
			3.		925	1,200	-275	
			1.		925	1,200	-275	(925,000 × 1) - 1,200,000 = -275,000
			4.		2,618	4,980	-2,362	
			1.		2,618	4,800	-2,182	(1,777,000 × 1) - 2,800,000 = -1,023,000
								(841,000 × 1) - 1,000,000 = -159,000
								(0 × 1) - 1,000,000 = -1,000,000
			2.		0	180	-180	(0 × 1) - 180,000 = -180,000
	3.				29,771	27,457	2,314	
		1.			29,771	27,457	2,314	
			1.		23,468	25,268	-1,800	
			1.		0	1,000	-1,000	(0 × 1) - 1,000,000 = -1,000,000
			2.		6,500	6,500	0	
			3.		16,568	16,568	0	
			4.		400	1,200	-800	(100,000 × 1) - 900,000 = -800,000
			2.		2,189	2,189	0	
			1.		2,189	2,189	0	
			3.		4,114	0	4,114	
			1.		4,114	0	4,114	() 4,114,000 × 1 = 4,114,000

: 2 (:)

								()
				가				
5.					1,779,562	1,177,962	601,600	
1.					112,895	142,560	-29,665	
1.					112,895	142,560	-29,665	
1.					10,803	6,693	4,110	
1.					9,495	4,685	4,810	(1,133,000 × 1) - 93,000
								1,040,000 =
								4,717,000 × 1 = 4,717,000
2.					1,308	2,008	-700	(1,308,000 × 1) - -700,000
								2,008,000 =
2.					6,432	6,032	400	
1.					6,432	6,032	400	(432,000 × 1) 400,000
								- 32,000 =
3.					11,863	15,100	-3,237	
1.					11,863	15,100	-3,237	(11,863,000 × 1) -3,237,000
								- 15,100,000 =
4.					970	33,520	-32,550	
1.					700	30,520	-29,820	(0 × 1) -18,720,000
								) - 18,720,000 =
								(700,000) -4,300,000
								× 1) - 5,000,000 =
								() (0) -6,000,000
								× 1) - 6,000,000 =
								() (0 × 1) - 800,000 = -800,000
2.					270	3,000	-2,730	() (270,000 × 1) - 3,000,000 = -2,730,000
5.					41,963	43,806	-1,843	
1.					41,963	43,806	-1,843	(19,214,000 × 1 × 1) - -525,000
								19,739,000 =
								(12,734,000 × 1 × 1) - -1,689,000
								14,423,000 =
								(838,000 × 1) - -225,000
								1,063,000 =
								(646,000 × 1) - -124,000
								) -770,000 =
								(129,000 × 1) - -52,000
								181,000 =
								(179,000 × 1) - -34,000
								213,000 =
								가 (877,000 × 1 × 1) - -44,000
								921,000 =
								(600,000 × 1) - 500,000 100,000
								=
								가 (3,970,000 × 1) - 750,000
								3,220,000 =
6.					11,711	17,931	-6,220	

: 2 (:)

								()
				가				()
			1.	11,711	17,931	-6,220	$(441,000 \times 1) -$ $1,200,000 =$	-759,000
							$(0 \times 1) - 30,000 =$	-30,000
							$(0 \times 1) - 800,000 =$	-800,000
							$(0 \times 1) - 400,000 =$	-400,000
							$(5,757,000 \times 1) - 10,000,000 =$	-4,243,000
							$(5,013,000 \times 1)$ $- 5,001,000 =$	12,000
			7.	2,879	3,481	-602		
			1.	2,879	3,481	-602	$(\text{Q/R}, \text{Q/R})$ $(2,879,000 \times 1) - 3,481,000 =$	-602,000
			8.	240	640	-400		
			1.	240	640	-400	$\text{가 } (240,000 \times 1) -$ $640,000 =$	-400,000
			9.	0	9,160	-9,160		
			1.	0	2,000	-2,000	$(0 \times 1) -$ $2,000,000 =$	-2,000,000
			2.	0	7,160	-7,160	$(0 \times 1) - 360,000$ $=$	-360,000
							(0×1) $- 4,800,000 =$	-4,800,000
							$(0$ $\times 1) - 2,000,000 =$	-2,000,000
			10.	1,000	2,000	-1,000		
			1.	1,000	2,000	-1,000	$(1,000,000 \times 1$ $) - 2,000,000 =$	-1,000,000
			11.	0	0	0		
			1.	0	0	0		
			12.	197	197	0		
			1.	20	20	0		
			2.	177	177	0		
			13.	1,733	4,000	-2,267		
			1.	1,733	4,000	-2,267	$(1,733,000 \times 1)$ $- 4,000,000 =$	-2,267,000
			14.	23,104	0	23,104		
			1.	23,104	0	23,104	$()2018$ $219,000 \times 1 =$	219,000
							$()2018$ $5,549,500 \times 1 =$	5,550,000
							$()2018$ $17,335,000 \times 1 =$	17,335,000

: 2 (:)

								()		
				가						
2.					16,042	17,555	-1,513			
	1.				15,488	16,595	-1,107			
		1.			14,095	14,095	0			
			1.		12,738	12,738	0			
			2.		1,357	1,357	0			
			2.			1,393	2,500	-1,107		
		1.			1,393	2,500	-1,107	(708,000 × 1) -	-292,000	
							1,000,000 =	(685,000 × 1) -	-815,000	
							1,500,000 =			
		2.				554	960	-406		
		1.			554	960	-406			
	1.			554	960	-406	(554,000 × 1)	-406,000		
							- 960,000 =			
	3.				0	0	0			
1.				0	0	0				
		1.		0	0	0				
3.					95,198	90,781	4,417			
	1.				8,064	4,500	3,564			
		1.			4,500	4,500	0			
			1.		500	500	0			
			2.		4,000	4,000	0			
			2.			3,564	0	3,564		
		1.			3,564	0	3,564	()2018	3,500,000	
							3,500,000 × 1 =			
							() 64,000	64,000		
								× 1 =		
		2.				87,134	86,281	853		
	1.				87,134	86,281	853			
		1.			62,688	63,335	-647	(1,994,000 × 1) -	-978,000	
							2,972,000 =	(1,690,000 × 1) -	-500,000	
					2,190,000 =					
					SMS	(4,141,000 × 1)	-209,000			
						- 4,350,000 =				
						(0 × 1	-3,960,000			
						) - 3,960,000 =			

: 2 (:)

								()
				가				()
								5,000,000 × 1 = 5,000,000
				2.	4,770	4,770	0	
				3.	550	2,550	-2,000	(550,000 × 1) - 2,550,000 = -2,000,000
				4.	19,126	15,626	3,500	(630,000 × 1) - 1,130,000 = -500,000
								((2,000,000 × 1) - 3,000,000 = -1,000,000
								(16,496,000 × 1) - 11,496,000 = 5,000,000
4.					1,555,427	927,066	628,361	
	1.				1,555,427	927,066	628,361	
		1.			1,007,375	621,566	385,809	
			1.		941,994	530,000	411,994	(941,994,000 × 1) - 530,000,000 = 411,994,000
			2.		65,381	91,566	-26,185	(65,381,000 × 1) - 91,566,000 = -26,185,000
		2.			60,000	187,500	-127,500	
			1.		0	180,000	-180,000	(0 × 1) - 180,000,000 = -180,000,000
			2.		60,000	7,500	52,500	가 (60,000,000 × 1) - 7,500,000 = 52,500,000
		3.OCTV			4,000	4,000	0	
			1.		4,000	4,000	0	
		4.			60,000	60,000	0	
			1.		60,000	60,000	0	
		5.			0	50,000	-50,000	
			1.		0	50,000	-50,000	(0 × 1) - 50,000,000 = -50,000,000
		6.			4,869	4,000	869	
			1.		4,869	4,000	869	1,450,000 × 1 = 1,450,000
								(3,419,000 × 1) - 4,000,000 = -581,000
		7.			417,870	0	417,870	
			1.		417,870	0	417,870	417,870,000 × 1 = 417,870,000
		8.			1,313	0	1,313	
			1.		1,313	0	1,313	1,313,000 × 1 = 1,313,000
6.					492,044	537,813	-45,769	

: 2 (:)

								()
				가				()
1.					190,831	208,562	-17,731	
1.					96,968	112,447	-15,479	
1.					21,464	21,624	-160	
1.					800	960	-160	(800,000 × 1 × 1) - 960,000 = -160,000
2.					16,800	16,800	0	
3.					3,864	3,864	0	
2.					30,279	38,958	-8,679	
1.					23,797	25,465	-1,668	(9,551,000 × 1) - 9,377,000 = 174,000
								(6,686,000 × 1) - 6,878,000 = -192,000
								(7,560,000 × 1) - 8,010,000 = -450,000
								(0 × 1) - 1,200,000 = -1,200,000
2.					482	1,282	-800	(,) (482,000 × 1) - 1,282,000 = -800,000
3.					6,000	12,211	-6,211	(6,000,000 × 1) - 12,211,000 = -6,211,000
3.					14,000	14,872	-872	
1.					500	500	0	
2.					4,500	4,606	-106	(4,500,000 × 1) - 4,606,000 = -106,000
3.					9,000	9,766	-766	(9,000,000 × 1) - 9,766,000 = -766,000
4.					3,860	4,210	-350	
1.					0	0	0	
2.					140	390	-250	(140,000 × 1) - 390,000 = -250,000
3.					3,720	3,820	-100	(0 × 1) - 100,000 = -100,000
5.					25,358	27,888	-2,530	
1.					20,094	21,688	-1,594	(2,927,850 × 1) - 3,977,000 = -1,049,000
								QMS (2,344,000 × 1) - 3,039,000 = -695,000
								(500,000 × 1) - 1,000,000 = -500,000
								(,) (2,400,000 × 1) - 2,520,000 = , = 770,000 × 1 770,000
2.					1,624	1,920	-296	(304,000 × 1) - 600,000 = -296,000

: 2 (:)

								()
				가				()
				3.	600	1,240	-640	(600,000 × 1) - 1,240,000 = -640,000
				4.	2,000	2,000	0	
				5.	1,040	1,040	0	
			6.		2,007	4,895	-2,888	
				1.	2,007	2,895	-888	(2,007,000 × 1) - 2,895,000 = -888,000
				2.	0	2,000	-2,000	(0 × 1) - 2,000,000 = -2,000,000
		2.			93,863	96,115	-2,252	
			1.		37,523	40,068	-2,545	
				1.	37,523	40,068	-2,545	(19,051,000 × 1) - 19,044,000 = 7,000
								가 (1,953,000 × 1) - 1,951,000 = 2,000
								가 (686,000 × 1) - 888,000 = -202,000
								() (3,011,000 × 1) - 3,562,000 = -551,000
								() (2,304,000 × 1) - 2,738,000 = -434,000
								() (565,000 × 1) - 751,000 = -186,000
								() (746,000 × 1) - 906,000 = -160,000
								(2,006,000 × 1) - 2,721,000 = -715,000
								(3,077,000 × 1) - 3,383,000 = -306,000
			2.		22,972	19,398	3,574	
				1.	20,667	16,611	4,056	(20,667,000 × 1) - 15,667,000 = 5,000,000
								(0 × 1) - 450,000 = -450,000
								(0 × 1) - 327,000 = -327,000
								(0 × 1) - 77,000 = -77,000
								(0 × 1) - 90,000 = -90,000
				2.	2,305	2,787	-482	(0 × 1) - 482,000 = -482,000
			3.	()	25,505	25,988	-483	
				1.	25,505	25,988	-483	(19,662,000 × 1) - 19,789,000 = -127,000
								(3,430,000 × 1) - 3,180,000 = 250,000
								(0 × 1) - 258,000 = -258,000

: 2 (:)

								()
				가				
								(0 × 1) - 442,000 = -442,000
								(2,300,000 × 1) - 2,236,000 = 64,000
								가 30,000 × 1 = 30,000
			4.	()	1,944	4,760	-2,816	
			1.		1,944	4,760	-2,816	(0 × 1) - 2,816,000 = -2,816,000
			5.		5,919	5,901	18	
			1.		5,919	5,901	18	(2,722,000 × 1) - 2,656,000 = 66,000
								(1,416,000 × 1) - 1,410,000 = 6,000
								(638,000 × 1) - 635,000 = 3,000
								(1,143,000 × 1 × 1) - 1,200,000 = -57,000
			2.		294,801	313,051	-18,250	
			1.		294,801	313,051	-18,250	
			1.		112,830	113,991	-1,161	
			1.		85,835	86,851	-1,016	(85,835,000 × 1) - 86,851,000 = -1,016,000
			2.		21,910	22,001	-91	(21,910,000 × 1) - 22,001,000 = -91,000
			3.		5,085	5,139	-54	(828,000 × 1) - 1,023,000 = -195,000
								(3,651,000 × 1) - 3,510,000 = 141,000
			2.		9,872	23,982	-14,110	
			1.		8,211	22,321	-14,110	(0 × 1) - 15,000,000 = -15,000,000
								890,000 × 1 = 890,000
			2.		1,661	1,661	0	
			3.		52,162	54,233	-2,071	
			1.		52,162	54,233	-2,071	(17,000,000 × 1) - 17,938,000 = -938,000
								(3,000,000 × 1) - 4,133,000 = -1,133,000
			4.		97,898	98,795	-897	
			1.		4,261	5,393	-1,132	(1,860,000 × 1) - 2,604,000 = -744,000
								(1,523,000 × 1) - 1,729,000 = -206,000
								(362,000 × 1) - 479,000 = -117,000

: 2 (:)

								()
				가				
								(516,000 × 1) - 581,000 = -65,000
			2.		71,411	74,424	-3,013	(64,664,000 × 1) - 64,984,000 = -320,000
								(4,998,000 × 1) - 7,251,000 = -2,253,000
								(1,749,000 × 1) - 2,189,000 = -440,000
			3.		22,226	18,978	3,248	(1,050,000 × 1) - 1,000,000 = 50,000
								(21,176,000 × 1) - 17,978,000 = 3,198,000
		5.			22,039	22,050	-11	
			1.		22,039	22,050	-11	(550,000 × 1) - 561,000 = -11,000
3.					6,412	16,200	-9,788	
	1.				937	1,600	-663	
		1.			937	1,600	-663	
			1.		937	1,600	-663	(937,000 × 1) - 1,600,000 = -663,000
	2.				5,475	14,600	-9,125	
		1.			2,644	8,100	-5,456	
			1.		709	3,600	-2,891	(709,000 × 1) - 3,600,000 = -2,891,000
			2.		1,935	4,500	-2,565	(1,935,000 × 1) - 4,500,000 = -2,565,000
		2.			331	4,000	-3,669	
			1.		331	4,000	-3,669	(331,000 × 1) - 4,000,000 = -3,669,000
		3.		(	1,500	1,500	0	
			1.		780	780	0	
			2.		720	720	0	
		4.		()	1,000	1,000	0	
			1.		565	192	373	() = -36,000 × 1 -36,000
								() -80,000 × 1 = -80,000
								() 1 = -76,000 × -76,000
								() 1 = 565,000 × 565,000
			2.		0	200	-200	() 1 = -200,000 × -200,000
			3.		435	608	-173	() -304,000 × 1 = -304,000

: 2 (:)

								()
				가				()
								() 31,000 × 1 31,000
								=
								() 100,000 × 1 100,000
								=
					10,403,169	10,412,620	-9,451	